



CALDWELL COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-107  
September 27, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Caldwell, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Caldwell County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- In the spring of 2000, county officials were notified that various political subdivisions in the county had not received some property tax distributions from the Kidder Township Collector. According to statements filed for the months of November 1999 through February 2000, approximately \$257,000 was collected and distributed, however \$5,869 was not paid to several political subdivisions. Tax collections were deposited and distributions were made from the Kidder Township collector bank account. Additionally, numerous personal disbursements were made from this account. As of April 5, 2000, only \$93 remained in the account and the amount of personal disbursements exceeded allowable commissions by more than \$5,200.

Additionally, one taxpayer included on the delinquent tax list produced a canceled check and paid receipt showing \$1,030 had been paid. There was no evidence that these collections were ever distributed to the various political subdivisions. The county needs to review the yearly settlement as well as the unpaid amounts on the delinquent tax list and take the appropriate action. The county also needs to ensure that statutorily required bonds are obtained for all township collectors.

- The county does not have procedures in place to ensure budget documents are properly prepared and accurately reflect financial activities of the county. By the County Clerk not maintaining an independent record of revenues and expenditures for reconciliation with the County Treasurer, inaccuracies went undetected.

(over)

YELLOW SHEET

- The county has not sufficiently reduced its property tax revenues by 50 percent of the sales tax revenues as provided in the ballot issue passed by the Caldwell county voters under the provisions of Missouri statute. The county had no supporting documentation to explain why the tax levy was not decreased in 1999 and had no documentation for prior years levy calculations. The county should consider the excess collections when computing future property tax rollbacks.
- The county does not have procedures in place to adequately track federal assistance for preparation of the schedule of expenditures of federal awards. The information presented for most programs did not agree with the county's expenditures records. Without an accurate schedule of expenditures of federal awards, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

The audit recommended improvements in other budgeting procedures, county expenditure procedures, personnel policies and procedures, fixed assets and property tax book controls. Also included in the report are recommendations on accounting controls for the Circuit Clerk, Sheriff, Prosecuting Attorney and County Clerk.

**Copies of the audit are available upon request.**

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State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS

To the County Commission  
and  
Officeholders of Caldwell County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Caldwell County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Caldwell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Caldwell County.

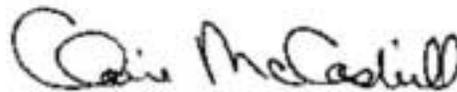
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Caldwell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 29, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Caldwell County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill  
State Auditor

June 29, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

|                     |                       |
|---------------------|-----------------------|
| Director of Audits: | Thomas J. Kremer, CPA |
| Audit Manager:      | Todd M. Schuler, CPA  |
| In-Charge Auditor:  | Brenda Gierke, CPA    |
| Audit Staff:        | Martin Beck           |
|                     | Andrea Higgins        |
|                     | Sarah Glosemeyer      |



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Caldwell County, Missouri

We have audited the special-purpose financial statements of various funds of Caldwell County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 29, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Caldwell County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-2. We also noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

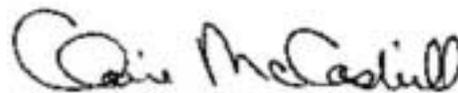
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Caldwell County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial

reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the county's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider finding number 99-1 to be a material weakness. We also noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Caldwell County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

June 29, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

CALDWELL COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 1999

| Fund                                | Cash,<br>January 1 | Receipts  | Disbursements | Cash,<br>December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue                     | \$ (95,441)        | 902,830   | 838,390       | (31,001)             |
| Special Road and Bridge             | 133,301            | 1,051,692 | 1,200,368     | (15,375)             |
| Assessment                          | (25,575)           | 121,925   | 102,562       | (6,212)              |
| Law Enforcement Training            | 4,621              | 8,051     | 3,757         | 8,915                |
| Prosecuting Attorney Training       | 1,225              | 946       | 861           | 1,310                |
| Health Center                       | 67,414             | 222,765   | 231,726       | 58,453               |
| Special Road and Bridge Sales Tax   | 102,381            | 203,121   | 149,133       | 156,369              |
| Law Enforcement Sales Tax           | (14,618)           | 200,655   | 187,123       | (1,086)              |
| Prosecuting Attorney Bad Check      | 4,348              | 9,998     | 7,540         | 6,806                |
| Law Library                         | 2,203              | 2,535     | 4,096         | 642                  |
| Domestic Violence                   | 270                | 310       | 0             | 580                  |
| Crime Victims Investigation         | 11,335             | 1,447     | 9,903         | 2,879                |
| Sheriff Civil Fees                  | 5,207              | 6,693     | 5,676         | 6,224                |
| Record Storage                      | 14,203             | 5,512     | 3,309         | 16,406               |
| Circuit Clerk Interest              | 5,806              | 2,024     | 2,583         | 5,247                |
| Planning and Zoning                 | 2,295              | 23,195    | 25,490        | 0                    |
| Associate Circuit Division Interest | 5,264              | 920       | 235           | 5,949                |
| Prosecuting Attorney Delinquent Tax | 2,002              | 899       | 750           | 2,151                |
| Local Emergency Planning Commission | 2,217              | 705       | 235           | 2,687                |
| Total                               | \$ 228,458         | 2,766,223 | 2,773,737     | 220,944              |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

CALDWELL COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
 YEAR ENDED DECEMBER 31, 1998

| Fund                                | Cash,<br>January 1 | Receipts  | Disbursements | Cash,<br>December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue                     | \$ 33,272          | 702,753   | 831,466       | (95,441)             |
| Special Road and Bridge             | 178,829            | 1,134,338 | 1,179,866     | 133,301              |
| Assessment                          | (2,565)            | 137,203   | 160,213       | (25,575)             |
| Law Enforcement Training            | 5,940              | 4,838     | 6,157         | 4,621                |
| Prosecuting Attorney Training       | 917                | 934       | 626           | 1,225                |
| Health Center                       | 56,581             | 218,545   | 207,712       | 67,414               |
| Special Road and Bridge Sales Tax   | 108,794            | 174,317   | 180,730       | 102,381              |
| Law Enforcement Sales Tax           | 5,698              | 173,102   | 193,418       | (14,618)             |
| Prosecuting Attorney Bad Check      | 2,478              | 8,650     | 6,780         | 4,348                |
| Law Library                         | 2,302              | 3,364     | 3,463         | 2,203                |
| Domestic Violence                   | 540                | 295       | 565           | 270                  |
| Crime Victims Investigation         | 14,987             | 29,520    | 33,172        | 11,335               |
| Sheriff Civil Fees                  | 2,038              | 7,669     | 4,500         | 5,207                |
| Record Storage                      | 9,315              | 5,840     | 952           | 14,203               |
| Circuit Clerk Interest              | 5,857              | 1,879     | 1,930         | 5,806                |
| Planning and Zoning                 | 0                  | 12,007    | 9,712         | 2,295                |
| Associate Circuit Division Interest | 4,607              | 1,012     | 355           | 5,264                |
| Prosecuting Attorney Delinquent Tax | 2,002              | 0         | 0             | 2,002                |
| Local Emergency Planning Commission | 0                  | 2,217     | 0             | 2,217                |
| Total                               | \$ 431,592         | 2,618,483 | 2,821,617     | 228,458              |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

|                                     | Year Ended December 31, |                 |  |                |                 |  |
|-------------------------------------|-------------------------|-----------------|--|----------------|-----------------|--|
|                                     | 1999                    |                 |  | 1998           |                 |  |
|                                     | Budget                  | Actual          | Variance<br>Favorable<br>(Unfavorable) | Budget         | Actual          | Variance<br>Favorable<br>(Unfavorable) |
| <b>RECEIPTS</b>                     |                         |                 |  |                |                 |  |
| Property taxes                      | \$ 185,025              | 211,945         | 26,920                                 | 212,230        | 185,696         | (26,534)                               |
| Sales taxes                         | 215,777                 | 222,917         | 7,140                                  | 171,225        | 172,189         | 964                                    |
| Intergovernmental                   | 142,210                 | 161,811         | 19,601                                 | 50,645         | 111,387         | 60,742                                 |
| Charges for services                | 172,205                 | 156,770         | (15,435)                               | 153,285        | 162,073         | 8,788                                  |
| Interest                            | 2,500                   | 2,839           | 339                                    | 5,500          | 2,584           | (2,916)                                |
| Other                               | 108,020                 | 35,087          | (72,933)                               | 33,440         | 32,828          | (612)                                  |
| Transfers in                        | 84,180                  | 111,461         | 27,281                                 | 127,757        | 35,996          | (91,761)                               |
| Total Receipts                      | <u>909,917</u>          | <u>902,830</u>  | <u>(7,087)</u>                         | <u>754,082</u> | <u>702,753</u>  | <u>(51,329)</u>                        |
| <b>DISBURSEMENTS</b>                |                         |                 |  |                |                 |  |
| County Commission                   | 61,965                  | 64,930          | (2,965)                                | 59,965         | 71,126          | (11,161)                               |
| County Clerk                        | 60,565                  | 61,042          | (477)                                  | 55,090         | 70,284          | (15,194)                               |
| Elections                           | 14,000                  | 14,000          | 0                                      | 15,000         | 0               | 15,000                                 |
| Buildings and grounds               | 45,262                  | 63,616          | (18,354)                               | 68,527         | 72,108          | (3,581)                                |
| Employee fringe benefits            | 88,180                  | 76,904          | 11,276                                 | 60,120         | 68,064          | (7,944)                                |
| County Treasurer                    | 44,040                  | 40,043          | 3,997                                  | 44,540         | 41,997          | 2,543                                  |
| Circuit Clerk                       | 34,571                  | 31,957          | 2,614                                  | 26,200         | 33,879          | (7,679)                                |
| Associate Circuit (Probate)         | 12,750                  | 8,898           | 3,852                                  | 10,750         | 8,810           | 1,940                                  |
| Court administration                | 0                       | 0               | 0                                      | 324            | 0               | 324                                    |
| Public Administrator                | 11,290                  | 11,445          | (155)                                  | 11,400         | 11,290          | 110                                    |
| Sheriff                             | 182,609                 | 195,779         | (13,170)                               | 202,650        | 200,564         | 2,086                                  |
| Prosecuting Attorney                | 59,763                  | 71,910          | (12,147)                               | 59,330         | 64,492          | (5,162)                                |
| Juvenile Officer                    | 16,170                  | 13,169          | 3,001                                  | 20,739         | 16,997          | 3,742                                  |
| County Coroner                      | 7,840                   | 9,544           | (1,704)                                | 7,690          | 9,326           | (1,636)                                |
| Other                               | 10,870                  | 35,432          | (24,562)                               | 8,625          | 12,192          | (3,567)                                |
| Miscellaneous                       | 10,685                  | 26,342          | (15,657)                               | 2,909          | 25,233          | (22,324)                               |
| University Extension                | 18,000                  | 19,029          | (1,029)                                | 20,000         | 50,368          | (30,368)                               |
| Planning and Zoning                 | 14,365                  | 13,485          | 880                                    | 12,685         | 24,736          | (12,051)                               |
| Economic development                | 42,000                  | 44,279          | (2,279)                                | 13,000         | 0               | 13,000                                 |
| Transfers out                       | 44,412                  | 36,586          | 7,826                                  | 54,500         | 50,000          | 4,500                                  |
| Emergency Fund                      | 30,000                  | 0               | 30,000                                 | 30,000         | 0               | 30,000                                 |
| Total Disbursements                 | <u>809,337</u>          | <u>838,390</u>  | <u>(29,053)</u>                        | <u>784,044</u> | <u>831,466</u>  | <u>(47,422)</u>                        |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 100,580                 | 64,440          | (36,140)                               | (29,962)       | (128,713)       | (98,751)                               |
| CASH, JANUARY 1                     | (120,177)               | (95,441)        | 24,736                                 | 36,405         | 33,272          | (3,133)                                |
| CASH, DECEMBER 31                   | <u>\$ (19,597)</u>      | <u>(31,001)</u> | <u>(11,404)</u>                        | <u>6,443</u>   | <u>(95,441)</u> | <u>(101,884)</u>                       |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

|  | Year Ended December 31, |                  |  |                  |                  |  |
|--|-------------------------|------------------|--|------------------|------------------|--|
|  | 1999                    |                  |  | 1998             |                  |  |
|  | Budget                  | Actual           | Variance<br>Favorable<br>(Unfavorable) | Budget           | Actual           | Variance<br>Favorable<br>(Unfavorable) |
| <b>RECEIPTS</b>                            |                         |                  |  |                  |                  |  |
| Property taxes                             | \$ 0                    | 36               | 36                                     | 0                | 34               | 34                                     |
| Sales taxes                                | 79,750                  | 89,672           | 9,922                                  | 71,500           | 80,436           | 8,936                                  |
| Intergovernmental                          | 475,725                 | 926,108          | 450,383                                | 571,625          | 1,014,266        | 442,641                                |
| Charges for services                       | 0                       | 2,328            | 2,328                                  | 0                | 0                | 0                                      |
| Interest                                   | 10,750                  | 8,973            | (1,777)                                | 12,300           | 10,753           | (1,547)                                |
| Other                                      | 23,550                  | 24,575           | 1,025                                  | 18,325           | 28,849           | 10,524                                 |
| Transfers in                               | 100                     | 0                | (100)                                  | 36,555           | 0                | (36,555)                               |
| <b>Total Receipts</b>                      | <b>589,875</b>          | <b>1,051,692</b> | <b>461,817</b>                         | <b>710,305</b>   | <b>1,134,338</b> | <b>424,033</b>                         |
| <b>DISBURSEMENTS</b>                       |                         |                  |  |                  |                  |  |
| Salaries                                   | 103,330                 | 124,979          | (21,649)                               | 80,000           | 103,336          | (23,336)                               |
| Employee fringe benefits                   | 24,470                  | 32,625           | (8,155)                                | 16,500           | 24,591           | (8,091)                                |
| Supplies                                   | 29,250                  | 38,389           | (9,139)                                | 49,625           | 39,748           | 9,877                                  |
| Insurance                                  | 3,530                   | 0                | 3,530                                  | 6,500            | 3,533            | 2,967                                  |
| Road and bridge materials                  | 105,825                 | 207,080          | (101,255)                              | 112,700          | 106,672          | 6,028                                  |
| Equipment repairs                          | 12,000                  | 23,351           | (11,351)                               | 15,000           | 16,978           | (1,978)                                |
| Rentals                                    | 1,000                   | 60               | 940                                    | 0                | 2,800            | (2,800)                                |
| Equipment purchases                        | 13,500                  | 33,419           | (19,919)                               | 20,000           | 16,654           | 3,346                                  |
| Construction, repair, and maintenance      | 172,355                 | 695,737          | (523,382)                              | 490,000          | 635,456          | (145,456)                              |
| Other                                      | 11,035                  | 6,273            | 4,762                                  | 8,325            | 203,814          | (195,489)                              |
| Transfers out                              | 38,455                  | 38,455           | 0                                      | 22,257           | 26,284           | (4,027)                                |
| <b>Total Disbursements</b>                 | <b>514,750</b>          | <b>1,200,368</b> | <b>(685,618)</b>                       | <b>820,907</b>   | <b>1,179,866</b> | <b>(358,959)</b>                       |
| <b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b> | <b>75,125</b>           | <b>(148,676)</b> | <b>(223,801)</b>                       | <b>(110,602)</b> | <b>(45,528)</b>  | <b>65,074</b>                          |
| CASH, JANUARY 1                            | 133,301                 | 133,301          | 0                                      | 141,329          | 178,829          | 37,500                                 |
| CASH, DECEMBER 31                          | \$ 208,426              | (15,375)         | (223,801)                              | 30,727           | 133,301          | 102,574                                |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

|                                     | Year Ended December 31, |                |  |                |                 |  |
|-------------------------------------|-------------------------|----------------|--|----------------|-----------------|--|
|                                     | 1999                    |                |  | 1998           |                 |  |
|                                     | Budget                  | Actual         | Variance<br>Favorable<br>(Unfavorable) | Budget         | Actual          | Variance<br>Favorable<br>(Unfavorable) |
| <b>RECEIPTS</b>                     |                         |                |  |                |                 |  |
| Intergovernmental                   | \$ 83,905               | 84,298         | 393                                    | 77,898         | 85,509          | 7,611                                  |
| Charges for services                | 4,100                   | 716            | (3,384)                                | 4,100          | 529             | (3,571)                                |
| Interest                            | 375                     | 187            | (188)                                  | 550            | 565             | 15                                     |
| Other                               | 376                     | 138            | (238)                                  | 26,500         | 600             | (25,900)                               |
| Transfers in                        | 39,912                  | 36,586         | (3,326)                                | 50,000         | 50,000          | 0                                      |
| Total Receipts                      | <u>128,668</u>          | <u>121,925</u> | <u>(6,743)</u>                         | <u>159,048</u> | <u>137,203</u>  | <u>(21,845)</u>                        |
| <b>DISBURSEMENTS</b>                |                         |                |  |                |                 |  |
| Assessor                            | 100,718                 | 102,562        | (1,844)                                | 155,825        | 160,213         | (4,388)                                |
| Total Disbursements                 | <u>100,718</u>          | <u>102,562</u> | <u>(1,844)</u>                         | <u>155,825</u> | <u>160,213</u>  | <u>(4,388)</u>                         |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 27,950                  | 19,363         | (8,587)                                | 3,223          | (23,010)        | (26,233)                               |
| CASH, JANUARY 1                     | (25,575)                | (25,575)       | 0                                      | (2,560)        | (2,565)         | (5)                                    |
| CASH, DECEMBER 31                   | <u>\$ 2,375</u>         | <u>(6,212)</u> | <u>(8,587)</u>                         | <u>663</u>     | <u>(25,575)</u> | <u>(26,238)</u>                        |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW ENFORCEMENT TRAINING FUND

|                                     | Year Ended December 31, |        |  |         |         |  |
|-------------------------------------|-------------------------|--------|--|---------|---------|--|
|                                     | 1999                    |        |  | 1998    |         |  |
|                                     | Budget                  | Actual | Variance<br>Favorable<br>(Unfavorable) | Budget  | Actual  | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |        |  |         |         |  |
| Charges for services                | 3,500                   | 8,051  | 4,551                                  | 2,575   | 4,838   | 2,263                                  |
| Total Receipts                      | 3,500                   | 8,051  | 4,551                                  | 2,575   | 4,838   | 2,263                                  |
| DISBURSEMENTS                       |                         |        |  |         |         |  |
| Sheriff                             | 6,000                   | 3,757  | 2,243                                  | 5,000   | 6,157   | (1,157)                                |
| Total Disbursements                 | 6,000                   | 3,757  | 2,243                                  | 5,000   | 6,157   | (1,157)                                |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (2,500)                 | 4,294  | 6,794                                  | (2,425) | (1,319) | 1,106                                  |
| CASH, JANUARY 1                     | 4,810                   | 4,621  | (189)                                  | 5,940   | 5,940   | 0                                      |
| CASH, DECEMBER 31                   | \$ 2,310                | 8,915  | 6,605                                  | 3,515   | 4,621   | 1,106                                  |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY TRAINING FUND

|                                     | Year Ended December 31, |        |  |        |        |  |
|-------------------------------------|-------------------------|--------|--|--------|--------|--|
|                                     | 1999                    |        |  | 1998   |        |  |
|                                     | Budget                  | Actual | Variance<br>Favorable<br>(Unfavorable) | Budget | Actual | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |        |  |        |        |  |
| Charges for services                | \$ 950                  | 946    | (4)                                    | 1,000  | 934    | (66)                                   |
| Total Receipts                      | 950                     | 946    | (4)                                    | 1,000  | 934    | (66)                                   |
| DISBURSEMENTS                       |                         |        |  |        |        |  |
| Prosecuting Attorney                | 650                     | 861    | (211)                                  | 1,900  | 626    | 1,274                                  |
| Total Disbursements                 | 650                     | 861    | (211)                                  | 1,900  | 626    | 1,274                                  |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 300                     | 85     | (215)                                  | (900)  | 308    | 1,208                                  |
| CASH, JANUARY 1                     | 1,225                   | 1,225  | 0                                      | 917    | 917    | 0                                      |
| CASH, DECEMBER 31                   | \$ 1,525                | 1,310  | (215)                                  | 17     | 1,225  | 1,208                                  |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER FUND

|                                     | Year Ended December 31, |                |  |                |                |  |
|-------------------------------------|-------------------------|----------------|--|----------------|----------------|--|
|                                     | 1999                    |                |  | 1998           |                |  |
|                                     | Budget                  | Actual         | Variance<br>Favorable<br>(Unfavorable) | Budget         | Actual         | Variance<br>Favorable<br>(Unfavorable) |
| <b>RECEIPTS</b>                     |                         |                |  |                |                |  |
| Property taxes                      | \$ 95,000               | 102,422        | 7,422                                  | 88,000         | 92,529         | 4,529                                  |
| Intergovernmental                   | 79,500                  | 96,897         | 17,397                                 | 87,569         | 95,778         | 8,209                                  |
| Charges for services                | 24,600                  | 17,169         | (7,431)                                | 19,900         | 24,180         | 4,280                                  |
| Interest                            | 3,400                   | 3,745          | 345                                    | 3,200          | 3,602          | 402                                    |
| Other                               | 2,400                   | 2,532          | 132                                    | 5,150          | 2,456          | (2,694)                                |
| Total Receipts                      | <u>204,900</u>          | <u>222,765</u> | <u>17,865</u>                          | <u>203,819</u> | <u>218,545</u> | <u>14,726</u>                          |
| <b>DISBURSEMENTS</b>                |                         |                |  |                |                |  |
| Salaries                            | 133,234                 | 136,643        | (3,409)                                | 136,660        | 133,516        | 3,144                                  |
| Office expenditures                 | 56,822                  | 56,937         | (115)                                  | 50,741         | 45,530         | 5,211                                  |
| Equipment                           | 1,400                   | 5,173          | (3,773)                                | 3,725          | 5,863          | (2,138)                                |
| Mileage and training                | 15,370                  | 12,325         | 3,045                                  | 12,725         | 14,235         | (1,510)                                |
| Other                               | 65,488                  | 20,648         | 44,840                                 | 56,549         | 8,568          | 47,981                                 |
| Total Disbursements                 | <u>272,314</u>          | <u>231,726</u> | <u>40,588</u>                          | <u>260,400</u> | <u>207,712</u> | <u>52,688</u>                          |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (67,414)                | (8,961)        | 58,453                                 | (56,581)       | 10,833         | 67,414                                 |
| CASH, JANUARY 1                     | 67,414                  | 67,414         | 0                                      | 56,581         | 56,581         | 0                                      |
| CASH, DECEMBER 31                   | <u>\$ 0</u>             | <u>58,453</u>  | <u>58,453</u>                          | <u>0</u>       | <u>67,414</u>  | <u>67,414</u>                          |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE SALES TAX FUND

|                                     | Year Ended December 31, |         |  |          |         |  |
|-------------------------------------|-------------------------|---------|--|----------|---------|--|
|                                     | 1999                    |         |  | 1998     |         |  |
|                                     | Budget                  | Actual  | Variance<br>Favorable<br>(Unfavorable) | Budget   | Actual  | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |         |  |          |         |  |
| Sales Tax                           | \$ 172,750              | 199,586 | 26,836                                 | 175,000  | 170,767 | (4,233)                                |
| Interest                            | 3,325                   | 3,535   | 210                                    | 3,500    | 3,328   | (172)                                  |
| Other                               | 150                     | 0       | (150)                                  | 0        | 222     | 222                                    |
| Total Receipts                      | 176,225                 | 203,121 | 26,896                                 | 178,500  | 174,317 | (4,183)                                |
| DISBURSEMENTS                       |                         |         |  |          |         |  |
| Gravel to Townships                 | 257,550                 | 149,133 | 108,417                                | 250,000  | 180,730 | 69,270                                 |
| Total Disbursements                 | 257,550                 | 149,133 | 108,417                                | 250,000  | 180,730 | 69,270                                 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (81,325)                | 53,988  | 135,313                                | (71,500) | (6,413) | 65,087                                 |
| CASH, JANUARY 1                     | 87,381                  | 102,381 | 15,000                                 | 93,794   | 108,794 | 15,000                                 |
| CASH, DECEMBER 31                   | \$ 6,056                | 156,369 | 150,313                                | 22,294   | 102,381 | 80,087                                 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW ENFORCEMENT SALES TAX FUND

|                                     | Year Ended December 31, |          |  |         |          |  |
|-------------------------------------|-------------------------|----------|--|---------|----------|--|
|                                     | 1999                    |          |  | 1998    |          |  |
|                                     | Budget                  | Actual   | Variance<br>Favorable<br>(Unfavorable) | Budget  | Actual   | Variance<br>Favorable<br>(Unfavorable) |
| <b>RECEIPTS</b>                     |                         |          |  |         |          |  |
| Sales Tax                           | \$ 188,784              | 199,088  | 10,304                                 | 172,000 | 168,784  | (3,216)                                |
| Interest                            | 500                     | 485      | (15)                                   | 800     | 160      | (640)                                  |
| Other                               | 3,750                   | 1,082    | (2,668)                                | 16,915  | 4,158    | (12,757)                               |
| Total Receipts                      | 193,034                 | 200,655  | 7,621                                  | 189,715 | 173,102  | (16,613)                               |
| <b>DISBURSEMENTS</b>                |                         |          |  |         |          |  |
| Office expenditures                 | 12,605                  | 11,478   | 1,127                                  | 15,900  | 11,774   | 4,126                                  |
| Equipment and maintenance           | 46,425                  | 36,523   | 9,902                                  | 76,620  | 62,093   | 14,527                                 |
| Jail                                | 85,967                  | 87,042   | (1,075)                                | 85,392  | 85,941   | (549)                                  |
| Mileage and training                | 0                       | 218      | (218)                                  | 0       | 0        | 0                                      |
| Vehicles                            | 0                       | 4,346    | (4,346)                                | 0       | 33,610   | (33,610)                               |
| Transfers out                       | 0                       | 47,516   | (47,516)                               | 0       | 0        | 0                                      |
| Total Disbursements                 | 144,997                 | 187,123  | (42,126)                               | 177,912 | 193,418  | (15,506)                               |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 48,037                  | 13,532   | (34,505)                               | 11,803  | (20,316) | (32,119)                               |
| CASH, JANUARY 1                     | (14,618)                | (14,618) | 0                                      | 5,698   | 5,698    | 0                                      |
| CASH, DECEMBER 31                   | \$ 33,419               | (1,086)  | (34,505)                               | 17,501  | (14,618) | (32,119)                               |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY BAD CHECK FUND

|                                     | Year Ended December 31, |              |  |              |              |  |
|-------------------------------------|-------------------------|--------------|--|--------------|--------------|--|
|                                     | 1999                    |              |  | 1998         |              |  |
|                                     | Budget                  | Actual       | Variance<br>Favorable<br>(Unfavorable) | Budget       | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |              |  |              |              |  |
| Charges for services                | \$ 6,525                | 9,873        | 3,348                                  | 4,900        | 8,567        | 3,667                                  |
| Interest                            | 0                       | 125          | 125                                    | 0            | 83           | 83                                     |
| Total Receipts                      | <u>6,525</u>            | <u>9,998</u> | <u>3,473</u>                           | <u>4,900</u> | <u>8,650</u> | <u>3,750</u>                           |
| DISBURSEMENTS                       |                         |              |  |              |              |  |
| Prosecuting Attorney                | <u>6,525</u>            | <u>7,540</u> | <u>(1,015)</u>                         | <u>6,500</u> | <u>6,780</u> | <u>(280)</u>                           |
| Total Disbursements                 | <u>6,525</u>            | <u>7,540</u> | <u>(1,015)</u>                         | <u>6,500</u> | <u>6,780</u> | <u>(280)</u>                           |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0                       | 2,458        | 2,458                                  | (1,600)      | 1,870        | 3,470                                  |
| CASH, JANUARY 1                     | 4,348                   | 4,348        | 0                                      | 2,478        | 2,478        | 0                                      |
| CASH, DECEMBER 31                   | <u>\$ 4,348</u>         | <u>6,806</u> | <u>2,458</u>                           | <u>878</u>   | <u>4,348</u> | <u>3,470</u>                           |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW LIBRARY FUND

|                                     | Year Ended December 31, |              |  |              |              |  |
|-------------------------------------|-------------------------|--------------|--|--------------|--------------|--|
|                                     | 1999                    |              |  | 1998         |              |  |
|                                     | Budget                  | Actual       | Variance<br>Favorable<br>(Unfavorable) | Budget       | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |              |  |              |              |  |
| Charges for services                | \$ 3,400                | 2,535        | (865)                                  | 2,200        | 3,364        | 1,164                                  |
| Total Receipts                      | <u>3,400</u>            | <u>2,535</u> | <u>(865)</u>                           | <u>2,200</u> | <u>3,364</u> | <u>1,164</u>                           |
| DISBURSEMENTS                       |                         |              |  |              |              |  |
| Publications                        | 500                     | 4,096        | (3,596)                                | 1,500        | 3,463        | (1,963)                                |
| Total Disbursements                 | <u>500</u>              | <u>4,096</u> | <u>(3,596)</u>                         | <u>1,500</u> | <u>3,463</u> | <u>(1,963)</u>                         |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 2,900                   | (1,561)      | (4,461)                                | 700          | (99)         | (799)                                  |
| CASH, JANUARY 1                     | 2,203                   | 2,203        | 0                                      | 2,265        | 2,302        | 37                                     |
| CASH, DECEMBER 31                   | <u>\$ 5,103</u>         | <u>642</u>   | <u>(4,461)</u>                         | <u>2,965</u> | <u>2,203</u> | <u>(762)</u>                           |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 DOMESTIC VIOLENCE FUND

|                                     | Year Ended December 31, |            |  |            |            |  |
|-------------------------------------|-------------------------|------------|--|------------|------------|--|
|                                     | 1999                    |            |  | 1998       |            |  |
|                                     | Budget                  | Actual     | Variance<br>Favorable<br>(Unfavorable) | Budget     | Actual     | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |            |  |            |            |  |
| Charges for services                | \$ 300                  | 310        | 10                                     | 200        | 295        | 95                                     |
| Total Receipts                      | <u>300</u>              | <u>310</u> | <u>10</u>                              | <u>200</u> | <u>295</u> | <u>95</u>                              |
| DISBURSEMENTS                       |                         |            |  |            |            |  |
| Abuse Shelter                       | 550                     | 0          | 550                                    | 540        | 565        | (25)                                   |
| Total Disbursements                 | <u>550</u>              | <u>0</u>   | <u>550</u>                             | <u>540</u> | <u>565</u> | <u>(25)</u>                            |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (250)                   | 310        | 560                                    | (340)      | (270)      | 70                                     |
| CASH, JANUARY 1                     | 270                     | 270        | 0                                      | 540        | 540        | 0                                      |
| CASH, DECEMBER 31                   | <u>\$ 20</u>            | <u>580</u> | <u>560</u>                             | <u>200</u> | <u>270</u> | <u>70</u>                              |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CRIME VICTIMS INVESTIGATION FUND

|                                     | Year Ended December 31, |         |  |        |         |  |
|-------------------------------------|-------------------------|---------|--|--------|---------|--|
|                                     | 1999                    |         |  | 1998   |         |  |
|                                     | Budget                  | Actual  | Variance<br>Favorable<br>(Unfavorable) | Budget | Actual  | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |         |  |        |         |  |
| Charges for services                | \$ 0                    | 1,318   | 1,318                                  | 16,000 | 29,144  | 13,144                                 |
| Interest                            | 0                       | 129     | 129                                    | 150    | 376     | 226                                    |
| Total Receipts                      | 0                       | 1,447   | 1,447                                  | 16,150 | 29,520  | 13,370                                 |
| DISBURSEMENTS                       |                         |         |  |        |         |  |
| Law books and supplies              | 11,335                  | 9,903   | 1,432                                  | 16,000 | 33,172  | (17,172)                               |
| Total Disbursements                 | 11,335                  | 9,903   | 1,432                                  | 16,000 | 33,172  | (17,172)                               |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (11,335)                | (8,456) | 2,879                                  | 150    | (3,652) | (3,802)                                |
| CASH, JANUARY 1                     | 11,335                  | 11,335  | 0                                      | 14,987 | 14,987  | 0                                      |
| CASH, DECEMBER 31                   | \$ 0                    | 2,879   | 2,879                                  | 15,137 | 11,335  | (3,802)                                |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SHERIFF CIVIL FEES

|                                     | Year Ended December 31, |              |  |                |              |  |
|-------------------------------------|-------------------------|--------------|--|----------------|--------------|--|
|                                     | 1999                    |              |  | 1998           |              |  |
|                                     | Budget                  | Actual       | Variance<br>Favorable<br>(Unfavorable) | Budget         | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |              |  |                |              |  |
| Charges for services                | \$ 7,250                | 6,693        | (557)                                  | 0              | 7,669        | 7,669                                  |
| Total Receipts                      | <u>7,250</u>            | <u>6,693</u> | <u>(557)</u>                           | <u>0</u>       | <u>7,669</u> | <u>7,669</u>                           |
| DISBURSEMENTS                       |                         |              |  |                |              |  |
| Sheriff                             | 11,500                  | 5,676        | 5,824                                  | 4,650          | 4,500        | 150                                    |
| Total Disbursements                 | <u>11,500</u>           | <u>5,676</u> | <u>5,824</u>                           | <u>4,650</u>   | <u>4,500</u> | <u>150</u>                             |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,250)                 | 1,017        | 5,267                                  | (4,650)        | 3,169        | 7,819                                  |
| CASH, JANUARY 1                     | 5,207                   | 5,207        | 0                                      | 2,038          | 2,038        | 0                                      |
| CASH, DECEMBER 31                   | <u>\$ 957</u>           | <u>6,224</u> | <u>5,267</u>                           | <u>(2,612)</u> | <u>5,207</u> | <u>7,819</u>                           |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 RECORD STORAGE

|                                     | Year Ended December 31, |               |  |               |               |  |
|-------------------------------------|-------------------------|---------------|--|---------------|---------------|--|
|                                     | 1999                    |               |  | 1998          |               |  |
|                                     | Budget                  | Actual        | Variance<br>Favorable<br>(Unfavorable) | Budget        | Actual        | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |               |  |               |               |  |
| Charges for services                | \$ 6,000                | 5,168         | (832)                                  | 4,500         | 5,560         | 1,060                                  |
| Interest                            | 0                       | 344           | 344                                    | 150           | 280           | 130                                    |
| Total Receipts                      | <u>6,000</u>            | <u>5,512</u>  | <u>(488)</u>                           | <u>4,650</u>  | <u>5,840</u>  | <u>1,190</u>                           |
| DISBURSEMENTS                       |                         |               |  |               |               |  |
| Office supplies                     | 2,635                   | 3,309         | (674)                                  | 12,000        | 952           | 11,048                                 |
| Total Disbursements                 | <u>2,635</u>            | <u>3,309</u>  | <u>(674)</u>                           | <u>12,000</u> | <u>952</u>    | <u>11,048</u>                          |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 3,365                   | 2,203         | (1,162)                                | (7,350)       | 4,888         | 12,238                                 |
| CASH, JANUARY 1                     | 14,203                  | 14,203        | 0                                      | 9,295         | 9,315         | 20                                     |
| CASH, DECEMBER 31                   | <u>\$ 17,568</u>        | <u>16,406</u> | <u>(1,162)</u>                         | <u>1,945</u>  | <u>14,203</u> | <u>12,258</u>                          |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CIRCUIT CLERK INTEREST FUND

|                                     | Year Ended December 31, |        |  |         |        |  |
|-------------------------------------|-------------------------|--------|--|---------|--------|--|
|                                     | 1999                    |        |  | 1998    |        |  |
|                                     | Budget                  | Actual | Variance<br>Favorable<br>(Unfavorable) | Budget  | Actual | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |        |  |         |        |  |
| Interest                            | 2,200                   | 2,024  | (176)                                  | 600     | 1,879  | 1,279                                  |
| Total Receipts                      | 2,200                   | 2,024  | (176)                                  | 600     | 1,879  | 1,279                                  |
| DISBURSEMENTS                       |                         |        |  |         |        |  |
| Office supplies                     | 2,200                   | 2,583  | (383)                                  | 3,500   | 1,930  | 1,570                                  |
| Total Disbursements                 | 2,200                   | 2,583  | (383)                                  | 3,500   | 1,930  | 1,570                                  |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0                       | (559)  | (559)                                  | (2,900) | (51)   | 2,849                                  |
| CASH, JANUARY 1                     | 4,091                   | 5,806  | 1,715                                  | 4,411   | 5,857  | 1,446                                  |
| CASH, DECEMBER 31                   | \$ 4,091                | 5,247  | 1,156                                  | 1,511   | 5,806  | 4,295                                  |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

CALDWELL COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PLANNING AND ZONING

|                                     | Year Ended December 31, |         |  |        |        |  |
|-------------------------------------|-------------------------|---------|--|--------|--------|--|
|                                     | 1999                    |         |  | 1998   |        |  |
|                                     | Budget                  | Actual  | Variance<br>Favorable<br>(Unfavorable) | Budget | Actual | Variance<br>Favorable<br>(Unfavorable) |
| RECEIPTS                            |                         |         |  |        |        |  |
| Charges for services                | 14,365                  | 23,195  | 8,830                                  | 14,000 | 12,007 | (1,993)                                |
| Total Receipts                      | 14,365                  | 23,195  | 8,830                                  | 14,000 | 12,007 | (1,993)                                |
| DISBURSEMENTS                       |                         |         |  |        |        |  |
| Transfers Out                       | 14,365                  | 25,490  | (11,125)                               | 12,685 | 9,712  | 2,973                                  |
| Total Disbursements                 | 14,365                  | 25,490  | (11,125)                               | 12,685 | 9,712  | 2,973                                  |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0                       | (2,295) | (2,295)                                | 1,315  | 2,295  | 980                                    |
| CASH, JANUARY 1                     | 1,315                   | 2,295   | 980                                    | 0      | 0      | 0                                      |
| CASH, DECEMBER 31                   | \$ 1,315                | 0       | (1,315)                                | 1,315  | 2,295  | 980                                    |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

CALDWELL COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Caldwell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed by warrant or in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

| <u>Fund</u>                              | <u>Years Ended December 31,</u> |
|--|---------------------------------|
| Associate Circuit Division Interest Fund | 1999 and 1998                   |
| Prosecuting Attorney Delinquent Tax Fund | 1999 and 1998                   |
| Local Emergency Planning Commission Fund | 1999                            |

Warrants issued were in excess of budgeted amounts for the following funds:

| <u>Fund</u>                         | <u>Years Ended December 31,</u> |
|-------------------------------------|---------------------------------|
| General Revenue Fund                | 1999 and 1998                   |
| Special Road and Bridge Fund        | 1999 and 1998                   |
| Assessment Fund                     | 1999 and 1998                   |
| Prosecuting Attorney Bad Check Fund | 1999 and 1998                   |
| Law Library Fund                    | 1999 and 1998                   |
| Law Enforcement Sales Tax Fund      | 1999 and 1998                   |
| Prosecuting Attorney Training Fund  | 1999                            |
| Law Enforcement Training Fund       | 1998                            |
| Domestic Violence Fund              | 1998                            |
| Crime Victims Investigation Fund    | 1998                            |
| Record Storage Fund                 | 1999                            |
| Circuit Clerk Interest Fund         | 1999                            |
| Planning and Zoning Fund            | 1999                            |

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

A deficit budget balance is presented for the General Revenue Fund for the year ended December 31, 1999; however, the budget of that fund also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balance presented.

Although Section 50.740 RSMo 1994 requires a balanced budget, a deficit balance was budgeted in the Sheriff Civil Fees Fund for the year ended December 31, 1998.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

| <u>Fund</u>                              | <u>Years Ended December 31,</u> |
|--|---------------------------------|
| Law Enforcement Training Fund            | 1999 and 1998                   |
| Prosecuting Attorney Training Fund       | 1999 and 1998                   |
| Special Road and Bridge Sales Tax Fund   | 1999 and 1998                   |
| Prosecuting Attorney Bad Check Fund      | 1999 and 1998                   |
| Domestic Violence Fund                   | 1999 and 1998                   |
| Crime Victim Investigation Fund          | 1999 and 1998                   |
| Sheriff Civil Fees Fund                  | 1999 and 1998                   |
| Planning and Zoning Fund                 | 1999 and 1998                   |
| Record Preservation Fund                 | 1999 and 1998                   |
| Prosecuting Attorney Delinquent Tax Fund | 1999 and 1998                   |
| Health Center Fund                       | 1998                            |

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's and the health center's deposits at December 31, 1999 and 1998, were entirely covered by federal depository insurance or by collateral securities held by the county's or health center's holding bank in the county's or health center's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed for the Health Center Board at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

3. Property Taxes

Through December 31, 1999, Caldwell County collected \$22,906 in excess property taxes. Section 67.505, RSMo 1994, requires the county to reduce property taxes for a percentage of sales taxes collected. Caldwell County voters enacted a one-half cent sales tax with a provision to reduce property taxes by fifty percent of sales taxes collected. Tax levies were not reduced sufficiently for actual sales tax collections.

Supplementary Schedule

Schedule

CALDWELL COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal<br>CFDA<br>Number                                      | Federal Grantor/Pass-Through Grantor/Program Title      | Pass-Through<br>Entity<br>Identifying<br>Number | Federal Expenditures    |                |
|--|---|---|-------------------------|----------------|
|  |   |   | Year Ended December 31, |                |
|  |   |   | 1999                    | 1998           |
| U.S. DEPARTMENT OF DEFENSE                                     |   |   |                         |                |
| Passed through state:  |   |   |                         |                |
| Department of Public Safety -                                  |   |   |                         |                |
| 12.unknown   | Surplus property  | NA  | \$ 2,136                | 6,409          |
| U. S. DEPARTMENT OF THE INTERIOR                               |   |   |                         |                |
| Passed through state:  |   |   |                         |                |
| Department of Natural Resources -                              |   |   |                         |                |
| 15.904   | Historic Preservation Fund Grants In Aid                | 29-29-12028-443                                 | 0                       | 11,880         |
| U.S. DEPARTMENT OF JUSTICE                                     |   |   |                         |                |
| Direct programs:   |   |   |                         |                |
| 16.710   | Public Safety Partnership and Community Policing Grants | 97UMWX0535                                      | 22,304                  | 29,520         |
| Passed through:  |   |   |                         |                |
| State Department of Public Safety -                            |   |   |                         |                |
| 16.579   | Byrne Formula Grant Program                             | 97-NCDI-004                                     | 0                       | 5,195          |
| Missouri Sheriffs' Association -                               |   |   |                         |                |
| 16.unknown   | Domestic Cannabis Eradication/Suppression Program       | NA  | 1,031                   | 1,063          |
| U. S. DEPARTMENT OF TRANSPORTATION                             |   |   |                         |                |
| Passed through state Highway and Transportation<br>Commission: |   |   |                         |                |
| 20.205   | Highway Planning and Construction                       | BRO-013(15)                                     | 0                       | 117,640        |
|  |   | BRO-013(16)                                     | 12,617                  | 6,347          |
|  |   | BRO-013(17)                                     | 94,168                  | 204,387        |
|  | Program total   |   | <u>106,785</u>          | <u>328,374</u> |
| FEDERAL EMERGENCY MANAGEMENT AGENCY                            |   |   |                         |                |
| Passed through state Department of Public Safety:              |   |   |                         |                |
| 83.544   | Public Assistance Grants                                | NA  | 342,146                 | 249,817        |

Schedule

CALDWELL COUNTY, MISSOURI  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal<br>CFDA<br>Number                     | Federal Grantor/Pass-Through Grantor/Program Title              | Pass-Through<br>Entity<br>Identifying<br>Number | Federal Expenditures    |                |
|---|---|---|-------------------------|----------------|
|   |   |   | Year Ended December 31, |                |
|   |   |   | 1999                    | 1998           |
| U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES |   |   |                         |                |
| Passed through state:                         |   |   |                         |                |
| Department of Health -                        |   |   |                         |                |
| 93.268  | Immunization Grants   | NA  | 7,498                   | 7,689          |
|   |   | PG0064-8112                                     | 0                       | 3,480          |
|   |   | PG0064-9112                                     | 1,025                   | 0              |
|   | Program total   |   | <u>8,523</u>            | <u>11,169</u>  |
| Department of Social Services -               |   |   |                         |                |
| 93.563  | Child Support Enforcement                                       | NA  | 1,965                   | 2,086          |
| Department of Health -                        |   |   |                         |                |
| 93.575  | Child Care and Development Block Grant                          | PGA0067-9112                                    | 320                     | 0              |
|   |   | ERO146-8112                                     | 795                     | 55             |
|   | Program total   |   | <u>1,115</u>            | <u>55</u>      |
| 93.991  | Preventive Health and Health Services Block Grant               | NA  | 89                      | 200            |
| 93.994  | Maternal and Child Health Services<br>Block Grant to the States | NA  | 446                     | 699            |
|   |   | ERS146-0112                                     | 8,950                   | 13,995         |
|   |   | ERS146-9112                                     | 0                       | 0              |
|   |   | ERS146-8112                                     | 0                       | 0              |
|   | Program total   |   | <u>9,396</u>            | <u>14,694</u>  |
|   | Total Expenditures of Federal Awards                            |   | <u>\$ 495,490</u>       | <u>660,462</u> |

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

CALDWELL COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Caldwell County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Surplus Property (CFDA number 12.unknown) represent the estimated fair market value of property at the time of receipt.

Of the amounts for Immunization Grants (CFDA number 93.268), \$7,498 and \$7,689 represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$89 and \$200, represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$446 and \$699 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$160,459 and \$187,818 to subrecipients under the Public Assistance Grants (CFDA number 83.544) during the year ended December 31, 1999 and 1998.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Caldwell County, Missouri

Compliance

We have audited the compliance of Caldwell County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Caldwell County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with

OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-3.

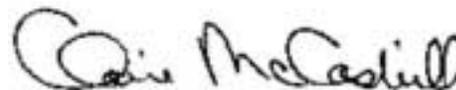
Internal Control Over Compliance

The management of Caldwell County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the management of Caldwell County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

June 29, 2000 (fieldwork completion date)

Schedule

CALDWELL COUNTY, MISSOURI  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
 YEARS ENDED DECEMBER 31, 1999 AND 1998

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?   x   yes        no

Reportable conditions identified that are not considered to be a material weaknesses?        yes   x   none reported

Noncompliance material to the financial statements noted?   x   yes        no

Federal Awards

Internal control over major program:

Material weakness identified?        yes   x   no

Reportable condition identified that is not considered to be material weaknesses?   x   yes        none reported

Type of auditor's report issued on compliance for major program: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?   x   yes        no

Identification of major program:

|   |                          |
|---|--------------------------|
| CFDA or<br>Other Identifying<br><u>Number</u> | <u>Program Title</u>     |
| 83.544  | Public Assistance Grants |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? \_\_\_\_\_ yes      x   no

## Section II - Financial Statement Findings

This section includes the audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

|              |                            |
|--------------|----------------------------|
| <b>99-1.</b> | <b>Financial Reporting</b> |
|--------------|----------------------------|

The county does not have procedures in place to ensure the county's budget documents are properly prepared and that they accurately present financial activities of the county. Numerous inaccuracies were noted in the actual information presented in the county's budget documents for 1999 and 1998. These errors included the omission of \$158,372 in revenue by the Special Road and Bridge Fund 1999, the erroneous inclusion of \$20,000 of revenue in the form of a bank loan in 1999 and the inclusion of a beginning cash balance from a previous year.

The County Clerk does not maintain a ledger of revenue and expenditures which can be reconciled to the County Treasurer's records; instead, she records revenue and expenditures using a computer spreadsheet and manual receipt slips. She uses the manual receipt slips to compile the budget document information. In addition, a thorough review of financial activity presented in the budget is not performed. By not maintaining an independent record of revenue and expenditures which could be reconciled to the County Treasurer's records, errors and omissions made by either official as well as corrections and adjustments made by the County Treasurer were not detected, resulting in the inaccuracies noted above.

In addition to being required by state law, complete and accurate budgets are essential for the County Commission and County Clerk to evaluate county operations and to project anticipated needs of the county for the upcoming year.

Adjustments have been made to the audited financial statements so that information presented reconciles to the County Treasurer's revenue, expense and cash balance totals.

**WE RECOMMEND** the County Clerk maintain an independent record of revenue and expenditures that can be reconciled to the County Treasurer's records. Also, the County Commission ensure that budget documents contain complete and accurate information about the county's finances and agree to the County Treasurer's records. In addition, the County Commission and County Clerk should thoroughly review the budget document before it is finalized and filed with the State Auditor's Office.

**AUDITEE'S RESPONSE**

*The County Commission and County Clerk thought this was being done.*

*We will implement a plan to maintain an independent record of revenue and expenses that can be reconciled to the County Treasurer's record by November 1, 2000. The County Commission and County Clerk said they will ensure the budget documents are complete and accurate effective with the 2001 budget.*

|             |                         |
|-------------|-------------------------|
| <b>99-2</b> | <b>County Sales Tax</b> |
|-------------|-------------------------|

The county has not sufficiently reduced its property tax revenues by 50 percent of the sales tax revenues as provided in the ballot issue passed by the Caldwell County voters under the provisions of Section 67.505, RSMo 1994.

Following are the calculations used in determining excess property tax revenues collected for the year ended December 31, 1999:

|  | <u>Year Ended December 31,</u> |               |
|--|--------------------------------|---------------|
|  | <u>1999</u>                    | <u>1998</u>   |
| Actual sales tax revenues  | \$ 187,530                     | 170,773       |
| Required percentage of revenue reduction                                     | X <u>50%</u>                   | <u>50%</u>    |
| Required property tax revenue reduction                                      | <u>93,765</u>                  | <u>85,387</u> |
| <br>   |                                |               |
| Assessed Valuation   | 72,748,236                     | 64,228,697    |
| General Revenue Fund tax levy reduction<br>(per \$100 of assessed valuation) | X <u>0.10</u>                  | <u>0.13</u>   |
| Actual property tax revenue reduction  | <u>72,748</u>                  | <u>83,497</u> |
| <br>   |                                |               |
| Excess property tax revenues collected                                       | 21,017                         | 1,889         |
| Excess property tax revenues collected 1998                                  | <u>1,889</u>                   |               |
| Excess at December 31,   | \$ <u>22,906</u>               |               |

In 1998, the county rolled back the General Revenue Fund levy by \$.13. In 1999, the General Revenue Fund levy was only rolled back \$.10, even though sales tax receipts increased. The county had no supporting documentation to explain why the levy was not decreased in 1999. In addition, the county had no documentation to support the General Revenue Fund levy calculations for prior years. Due to this, actual property tax collections were not sufficiently offset by fifty percent of sales taxes collected, resulting in excess collections of approximately \$22,906. The county should consider this \$22,906 in excess collections when computing future property tax rollbacks.

**WE RECOMMEND** the County Commission reduce the county property tax levy adequately to meet the sales tax reduction requirements, including reductions for excess property taxes collected in 1999 and prior years, and ensure that supporting documentation is maintained to support future calculations.

**AUDITEE'S RESPONSE**

*Due to the timing of the audit report, this cannot be corrected this tax year; therefore, we will ensure that the property tax levy will be sufficiently reduced when the levy is set in 2001, and will include reductions for excess property taxes collected in 1999 and prior years.*

**Section III - Federal Award Findings and Questioned Costs**

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

|              |   |
|--------------|---|
| <b>99-3.</b> | <b>Schedule of Expenditures of Federal Awards</b> |
|--------------|---|

|                       |                                     |
|-----------------------|-------------------------------------|
| Federal Grantor:      | Federal Emergency Management Agency |
| Pass-Through Grantor: | State Department of Public Safety   |
| Federal CFDA Number:  | 83.544                              |
| Program Title:        | Public Assistance Grants            |
| Pass-Through Entity   |                                     |
| Identifying Numbers:  | Not Applicable                      |
| Award Years:          | 1998 and 1999                       |
| Questioned Costs:     | Not Applicable                      |

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

The county does not have procedures in place to adequately track federal assistance for preparation of the SEFA. The county prepared a SEFA for the years ended December 31, 1999 and 1998; however, the information presented for most programs did not agree with the county's expenditure records. In addition, some program expenditures were omitted, including, \$342,146 and \$249,817, respectively, from the Federal Emergency Management Agency.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

**WE RECOMMEND** the County Clerk prepare a complete and accurate schedule of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budget.

**AUDITEE'S RESPONSE**

*The County Clerk indicated a complete and accurate schedule of expenditures of federal awards will be included in the 2001 budget.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

CALDWELL COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

CALDWELL COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

2.B. Federal Financial Assistance

|                       |                                      |
|-----------------------|--------------------------------------|
| Federal Grantor:      | U.S. Department of Defense           |
| Pass-Through Grantor: | Missouri Department of Public Safety |
| Federal CFDA Number:  | 16.579                               |
| Program Title:        | Byrne Formula Grant Program          |
| Pass-Through Entity   | Missouri Department of Public Safety |
| Identifying Numbers:  | 97-NCDI-004                          |
| Award Years:          | 1997                                 |
| Questioned Costs:     | Not Applicable                       |

The county received federal funding through the Drug Awareness Resistance Education (DARE) Program through the State Department of Public Safety to reimburse the salary of a law enforcement officer during a grant period of July 1, 1997 to June 30, 1998. Under the DARE program, the federal grant agreement specified the officer was to work 100% of his time on the DARE program. Due to the lack of adequate documentation regarding the hours worked on this program and the minimal amount of time spent according to the recent time sheets, we had included \$10,547 on our Schedule of Findings and Questioned Costs.

Recommendation:

Ensure the number of hours worked on the DARE program is in compliance with the grant agreement and require adequate documentation of hours worked be maintained to support reimbursement requests.

Status:

Not implemented. However, due to the record keeping requirements and the lack of personnel, the Sheriff discontinued the program after June 1998. No recommendation will be made in the current report.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings

CALDWELL COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Caldwell County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 29, 2000. We also have audited the compliance of Caldwell County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 29, 2000.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Caldwell County, and of its compliance with the types of compliance requirements applicable to its major federal program, but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting or compliance that are required for audits performed in accordance with

**1. Budgetary Practices and Published Financial Statements**

The County Clerk and County Commission are responsible for preparing and approving a county budget. Our review of Caldwell County’s 1999 and 1998 budgets revealed the deficiencies as identified below:

- A. Formal budgets were not prepared for some county funds and budgets were not obtained from other county officials for some county funds held outside the county treasury for the years ended December 31, 1999 and 1998. In addition, a separate budget was not prepared for the Planning and Zoning Fund. Planning and Zoning funds were budgeted within the General Revenue Fund.

Chapter 50, RSMo 1994, requires the preparation of annual budgets for all funds to present a complete financial plan for the ensuing year. By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

- B. Actual expenditures exceeded budgeted amounts as follows:

| <u>Fund</u>                    | <u>Year Ended December 31,</u> |             |
|--------------------------------|--------------------------------|-------------|
|                                | <u>1999</u>                    | <u>1998</u> |
| General Revenue                | \$ 43,418                      | \$ 60,107   |
| Special Road and Bridge        | 685,618                        | 358,959     |
| Assessment                     | 1,844                          | 4,388       |
| Law Enforcement Training       | N/A                            | 1,157       |
| Law Enforcement Sales Tax      | 42,126                         | 15,506      |
| Prosecuting Attorney Bad Check | 1,015                          | 280         |
| Prosecuting Attorney Training  | 211                            | N/A         |
| Domestic Violence              | N/A                            | 25          |
| Crime Victims Investigation    | N/A                            | 17,172      |
| Law Library                    | 3,596                          | 1,963       |
| Record Storage                 | 674                            | N/A         |
| Circuit Clerk Interest         | 383                            | N/A         |
| Planning and Zoning            | 11,125                         | N/A         |

Although the County Commission approved and budgeted Special Road and Bridge expenditures of \$514,750 and \$820,907 in 1999 and 1998, respectively, unanticipated federal grants for BRO and FEMA projects were received, resulting in significantly greater revenues and expenditures for both 1999 and 1998. The county apparently

failed to monitor such financial activities and did not amend the Special Road and Bridge budget.

It was ruled in State ex rel. Strong v. Cribb 364 Mo. 1122, 273 SW2d 46 (1954), that county officials are required to strictly comply with the county budget laws. If there are valid reasons which necessitate excess disbursements, amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office. In addition, Section 50.622, RSMo Cum. Supp. 1999, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend its budget.

- C. Our review of the annual financial statement published by the county noted that the annual published financial statements did not include the financial activity of several funds as required. Section 50.800, RSMo 1994, provides that the financial statements are required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for all county funds.

To adequately inform the citizens of the county's financial activities, all monies received and disbursed by the county and the health department should be presented in the level of detail required by law and should be reconciled to the county's and health department's financial information.

Conditions similar to B and C were noted in our prior report.

**WE RECOMMEND** the County Commission:

- A. Ensure financial information for all county funds is included in the budgets and that separate budgets are prepared for each fund.
- B. Keep disbursements within budgetary limits. If additional funds are received which could not be estimated when the budget was adopted, the County Commission should amend the budget by following procedures required by state law.
- C. Publish financial statements in accordance with state law and ensure all required financial information for all county funds is reconciled to the county's financial records and properly reported in the annual financial statements.

**AUDITEE'S RESPONSE**

- A. *We will ensure budgets are prepared for all county funds effective with the 2001 budget.*

- B. *We will work to keep actual expenditures within budgetary constraints and if amendments to budgeted amounts are necessary they will be done. We will determine if budget amendments are necessary for 2000, and amendments will be made by October 1, 2000, if necessary.*
- C. *We will ensure published financial statements include all required information for all county funds in accordance with state law for the 2000 financial statements.*

|  |
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| <b>2. Township Collectors' Commissions</b> |
|--|

The County Clerk calculates the township collectors' commissions. Our review of these computations for the two years ended February 29, 2000, noted that using an incorrect unadjusted levy and a mathematical error resulted in the Hamilton township collector's commissions being misstated by approximately \$500.

Similar conditions were noted in our two prior reports.

**WE RECOMMEND** the County Clerk recalculate the township collectors' commissions, ensuring mathematical accuracy and that proper ratios are utilized when determining amounts to be withheld from school districts' tax collections.

**AUDITEE'S RESPONSE**

*I will recalculate those commissions, proper ratios will be used in the future and any necessary adjustments will be made in December 2000.*

|                                     |
|-------------------------------------|
| <b>3. Kidder Township Collector</b> |
|-------------------------------------|

The Kidder Township Collector is one of twelve township collectors who collect current real estate and personal property taxes in Caldwell County. Monthly statements and yearly settlements of property tax collections and distributions are filed with county officials. In the spring of 2000, county officials were notified that various political subdivisions in the county had not received some property tax distributions from the Kidder Township. Upon bringing this situation to our attention, we have identified the following problems.

- A. The Kidder township collector filed statements of collections and distributions for the months of November 1999 through February 2000. According to these statements, approximately \$257,000 in taxes, interest and penalties was collected and distributed to various political subdivisions, including the Kidder township collector as commissions. However, \$5869 of these distributions were not paid to the following political subdivisions.

| <u>Political Subdivision</u>       | <u>Amount</u>   |
|------------------------------------|-----------------|
| Hamilton R-2 School District       | \$ 2,238        |
| Cameron R-1 School District        | 2,030           |
| Kidder Township                    | 958             |
| KAW Fire District                  | 317             |
| Cameron Fire District              | 127             |
| Caldwell County Ambulance District | 199             |
| Total                              | <u>\$ 5,869</u> |

Tax collections were deposited and distributions were made from the Kidder Township collector bank account. Additionally, numerous personal disbursements were made from this account. As of April 5, 2000, only \$93 remained in the account and the amount of personal disbursements exceeded allowable commissions by more than \$5,200.

- B. A review of the delinquent tax list prepared by the Kidder township collector as of February 29, 2000, indicated approximately \$21,300 and \$13,500 of unpaid 1999 real estate and personal property taxes, respectively. However, one taxpayer included on these lists produced a canceled check and paid receipt showing \$1,030 had been paid. There was no evidence that these collections were ever distributed to the various political subdivisions, and as a result, this \$1,030 would appear to be due from the Kidder township collector. The county needs to review the yearly settlement as well as the unpaid amounts on the delinquent tax list and take the appropriate action.
- C. There was no bond in force for the Kidder township collector. Additionally, one other township collector was not bonded in accordance with state law. While a similar condition was noted in the prior audit report, Caldwell County officials have not corrected this situation and have allowed township collectors to handle significant amounts of taxpayer monies without having this safeguard in place.

Information pertaining to our audit work has been provided to the law enforcement authorities in Caldwell County.

**WE RECOMMEND:**

- A. The County Commission work with law enforcement authorities regarding any criminal prosecution and to obtain restitution for the political subdivisions.
- B. The County Commission work with the County Clerk and County Treasurer to review and reconcile the final settlement filed by the Kidder Township collector. Consideration should be given to sending notification to all taxpayers on the delinquent tax lists.

- C. The County Commission and County Clerk ensure that bonds are received for all township collectors in accordance with state law.

**AUDITEE'S RESPONSE**

- A. *We are currently doing this.*
- B. *The County Clerk and County Treasurer will review the 1999 delinquent tax list submitted by Kidder Township prior to mailing the 2000 tax statements.*
- C. *We will ensure that bonds are received for all township collectors in accordance with state law by November 1, 2000.*

|   |
|---|
| <b>4. Personnel Policies and Procedures</b> |
|---|

Our review of the county's personnel policies and records revealed the following:

- A. Records of vacation and sick leave earned, taken, and accumulated for employees are maintained by each individual officeholder rather than by the County Clerk. In addition, time sheets for some employees do not indicate approval by a supervisor.

Properly approved time sheets and centralized records help ensure that employees' vacation and sick leave balances and hours worked are accurate, aid in determining final pay for employees leaving county employment and better document compliance with the Fair Labor Standards Act (FLSA).

- B. The county's personnel manual states that requests for leave must be made in advance, in writing, to the department head. County officials do not require written request or other documentation of leave taken.

Written leave requests will not only satisfy the requirements of the personnel policy, but will also provide support for leave balances and leave taken by employees.

Condition A was noted in our prior report.

**WE RECOMMEND:**

- A. The County Clerk maintain centralized payroll and leave records for all county employees and ensure time sheets are approved and signed by each employee's supervisor.
- B. County officials follow procedures established in the personnel manual which requires written documentation of leave.

## **AUDITEE'S RESPONSE**

*A&B. On November 6, 2000 the County Commission will meet with elected officials explaining new procedures regarding centralized payroll, leave records and personnel manual policies for documenting leave used. These recommendations will be implemented November 6, 2000.*

|  |
|--|
| <b>5. Tax Book Controls and Procedures</b> |
|--|

- A. The County Clerk does not maintain an account book with the Ex Officio Collector, nor does she review the delinquent tax book for accuracy.

The township collectors prepare monthly settlements of taxes paid, which the County Clerk uses to record paid taxes onto computerized records. They also prepare listings of delinquent taxes and file with the County Clerk. Independently, the Ex Officio Collector prepares a listing of delinquent taxes using the original tax book and paid tax receipts.

The delinquent tax book, which is charged to the Ex Officio Collector for collection, may include additions, abatements or protested amounts. When the County Clerk generates the delinquent tax book she does not reconcile it to the township listings of delinquent taxes or to the Ex Officio Collector's records.

An account book would summarize all taxes charged to the Ex Officio Collector, monthly collections, delinquent credits, abatements, additions and protested amounts. This account book, prepared by the County Clerk from aggregate abstracts, court orders, monthly statements of collections and the tax books, would enable the County Clerk to ensure the amount of taxes charged and credited to the Ex Officio Collector each year is complete and accurate and can be used by the County Commission to verify the Ex Officio Collector's annual settlements.

Additionally, Section 51.150.2, RSMo 1994, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury.

- B. The County Commission does not review or approve the Ex Officio Collector's annual settlements as required by law. Review of the Ex Officio Collector's annual settlement would ensure that property tax collections and delinquent credits reconcile to taxes charged on the tax books.

Sections 54.280 and 54.290, RSMo 1994, requires the Ex Officio Collector, on the first Monday in March each year, to make a full and complete settlement of his accounts to the County Commission.

- C. Additions and abatements of property taxes are not approved or reviewed by the

County Commission. Blank abatement and addition forms are pre-signed by the Presiding Commissioner and the County Clerk and are kept on a desk in the County Clerk's office and are completed as needed.

Section 137.260, RSMo 1994, requires that the tax book only be changed by the Clerk of the County Commission under order of the County Commission. For the County Commission to properly monitor additions and abatements, each should be reviewed and approved before changes are made to the tax book information.

- D. The County Clerk is responsible for entering the townships' paid tax statement information into the computer system to update the records and provide information used for the preparation of the delinquent tax books. Although the County Clerk checks each township collector's monthly settlement, a comparison between the settlement amounts and taxes abstracted on the computer system is not done, which can result in the misstatement of the delinquent tax book.

**WE RECOMMEND:**

- A. The County Clerk establish and maintain an account book of the Ex Officio Collector's transactions, ensure accuracy of the delinquent tax book and the County Commission make use of this account book to verify the Ex Officio Collector's annual settlements.
- B. The County Commission review the Ex Officio Collector's annual settlements, reconciling tax collections and credits to taxes charged on the tax books, as required by law.
- C. The County Commission review and approve all additions and abatements, as they occur, prior to changes being made to the tax book information.
- D. Ensure paid tax statements are entered on the computer system timely and reconcile township collector settlements to the computer system monthly.

**AUDITEE'S RESPONSE**

- A. *This will be implemented in March 2001 for the delinquent 2000 taxes.*
- B. *This will be implemented effective February 28, 2001.*
- C. *This will be implemented immediately.*
- D. *This will be implemented in December 2000 with reconciliation effective in March 2001.*

## 6.

## County Expenditures

- A. Caldwell County uses the warrant system to pay expenditures. Warrants are issued for payroll and payables of county funds, and the bank honors the warrants presented for payment as negotiable instruments. Approximately once a week, the County Treasurer redeems the warrants honored by the bank with a check on the county bank account. At December 31, 1999 and 1998, Caldwell County had issued warrants which exceeded the cash balances of the following funds by these amounts:

|                                | 1998           | 1999          |
|--------------------------------|----------------|---------------|
| General Revenue Fund           | \$ 95,441      | \$ 31,001     |
| Assessment Fund                | 25,575         | 6,212         |
| Law Enforcement Sales Tax Fund | 14,618         | 1,086         |
| Special Election Fund          | 13,757         | 0             |
| Special Road and Bridge Fund   | 0              | 15,375        |
| Total Deficit Spending         | <u>149,391</u> | <u>53,674</u> |

The balances of special revenue funds held by the county covered the deficit spending of the above funds, averting an overdraft of the bank account; however, special revenue funds are restricted by law to specific purposes. For example, Section 137.555, RSMo Cumulative Supp. 1999, restricts the Road and Bridge Fund monies to be used for road and bridge purposes only.

- B. Bids were not always solicited, nor was bid documentation always retained for several purchases made by the county during the audit period. Examples of items purchased for which bids were not solicited or adequate documentation could not be located are as follows:

| <u>ITEM PURCHASE</u> | <u>COST</u>       |
|----------------------|-------------------|
| Building             | \$ 26,500         |
| 1998 Rock/gravel     | 180,730           |
| 1998 Chevrolet Truck | 19,036            |
| 1999 Ford Truck      | 20,513            |
| TOTAL                | <u>\$ 246,779</u> |

In addition, a request for proposal was not published for the purchase of the building, nor was an appraisal obtained to determine market value prior to purchase. Section 50.660, RSMo Cumulative Supp. 1999, requires the advertisement for bids for all purchases of \$4,500 or more, from any one person, firm or corporation during any period of ninety days.

Bidding procedures for major purchases provide a framework for economical management of county resources and help assure the county that it receives fair value by contracting with the lowest and best bidders. In addition, competitive bidding ensures all parties are given an equal opportunity to participate in county business. Documentation of bids should include, at a minimum, a listing of vendors from whom bids were requested, a copy of the request proposal, newspaper publication notices when available, bids received, the basis and justification for awarding bids, and documentation of all discussions with vendors.

**WE RECOMMEND** the County Commission:

- A. Cease the practice of issuing warrants in excess of the fund balance on which the warrant is drawn.
- B. Solicit bids for all items in accordance with state law. Documentation of bids solicited and justification for bid awards should be maintained by the County Clerk. If bids cannot be obtained and sole source procurement is necessary, the County Commission minutes should reflect the circumstances.

**AUDITEE'S RESPONSE**

- A. *We will take this under advisement and make a decision on how to address this issue in January 2001.*
- B. *Bids will be solicited and documentation will be maintained in the future, effective immediately. Our understanding was that the two above mentioned trucks were purchased on state contract.*

**7. Circuit Clerk and Ex Officio Recorder of Deeds Controls and Procedures**

The Circuit Clerk collects court fees, bonds, board bills, child support and interest. The Ex Officio Recorder's office collects recording fees and interest. During our review we identified weaknesses in the clerk's fee account reconciliation process and depositing procedures of the recorder's monies:

- A. An open-items listing is not maintained for the fee account. At our request a listing was prepared as of May 31, 2000. The fee account cash balance was approximately \$53,618, which included \$782 of excess cash that could not be identified.

Monthly listings of open items are necessary to ensure the proper disposition of cash balances. The periodic reconciliation of liabilities with the cash balance provides assurance that the records are in balance and that sufficient cash is available for

payment of all liabilities. Unidentified differences should be investigated and resolved.

- B. Recording receipts are not always deposited intact. Checks received in the mail which exceed the amount due are cashed rather than being deposited. The amount of the overpayment is then refunded in cash. The recording fee is recorded and the remaining cash is deposited the next day. To safeguard receipts and reduce the risk of loss, theft or misuse of funds, receipts should be deposited intact daily, and all refunds should be made by check.

**WE RECOMMEND** the Circuit Clerk:

- A. Prepare accurate monthly listings of liabilities and reconcile the listings to book and bank balances. In addition, the Circuit Clerk should determine the proper disposition of the unidentified monies or dispose of the monies in accordance with state law.
- B. Deposit all receipts intact daily, and issue refunds by check.

**AUDITEE'S RESPONSE**

- A. *We are doing this now and will continue maintaining open items listings.*

*Our excess cash balance is now \$677. As of December 31, 2000 any excess balance will be paid out in accordance with state law.*

- B. *We will deposit intact daily and refunds will be made by check, effective October 1, 2000.*

|  |
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| <b>8. Sheriff's Records and Procedures</b> |
|--|

The Caldwell County jail does not house prisoners on a regular basis. Prisoners are booked at the Caldwell jail, then transported to neighboring county jails for incarceration. The only time prisoners are held in the Caldwell county jail is prior to arranging transport or when attending court.

Our review of the Sheriff's records revealed that documentation of prisoner attendance and the number of meals served are not maintained. It was noted that in 1999 and 1998, expenditures for local prisoner food totaled approximately \$4,000 and \$5,000, respectively.

Adequate, complete attendance records and records of prisoner meals served are necessary to ensure that county assets are not misused and that expenditures for prisoner meals are reasonable.

**WE RECOMMEND** the Sheriff maintain attendance records for all prisoners held in the county jail and explore alternative methods of providing meals to prisoners temporarily housed in the county jail.

**AUDITEE'S RESPONSE**

*We are now maintaining these records and are currently exploring alternative methods of providing meals.*

|   |
|---|
| <b>9. Prosecuting Attorney's Records and Procedures</b> |
|---|

The Prosecuting Attorney's office collects bad check and court ordered restitution. Our review of the Prosecuting Attorney's procedures revealed the following:

- A. Restitution receipts were not deposited timely. During our review, it was noted that deposits are made once or twice a month, and averaged over \$1100 per deposit. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made daily or when the cash on hand exceeds \$100.
  
- B. Open items listings were not prepared. At our request, an open items listing for the restitution account was prepared as of December 31, 1999, which showed an excess cash balance of approximately \$234 that could not be identified. Monthly listings of open items should be prepared and reconciled to the book balance to ensure records are in balance and sufficient funds are available for the payment of all liabilities. Further, the Prosecuting Attorney should attempt to determine the proper disposition of the unidentified monies. If proper disposition cannot be determined these monies should be disposed of in accordance with state law.

Condition A was noted in our prior report.

**WE RECOMMEND** the Prosecuting Attorney:

- A. Deposit all monies received intact daily or when cash on hand exceeds \$100.
  
- B. Prepare a listing of open items on a monthly basis and reconcile the listing to bank and book balances. In addition, the Prosecuting Attorney should determine the proper disposition of the unidentified monies and dispose of the monies in accordance with state law.

**AUDITEE'S RESPONSE**

- A. *I agree in principle. We have implemented your recommendations in prior years and appreciate the concern to safeguard assets. I will implement procedures to ensure making deposits of receipts at least once a week, effective October 2000.*
  - B. *I feel confident that this difference is related to undistributed interest.*
- I agree and reconciliations will be done monthly effective in October 2000.*

|   |
|---|
| <b>10. General Fixed Asset Records and Procedures</b> |
|---|

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. A review of the county's general fixed asset records revealed that procedures are not adequate to ensure fixed asset purchases are properly recorded in the general fixed asset records. We noted four items totaling \$35,250 purchased by the Sheriff's Department which did not appear on the general fixed asset listing.

Adequate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property. Physical inventories of county property are necessary to ensure the fixed asset records are accurate, identify any unrecorded additions and deletions, detect theft of assets and identify obsolete assets.

Effective August 28, 1999, Section 49.093, RSMo Cumulative Supp. 1999, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the County Clerk. The reports required by this section shall be signed by the County Clerk.

**WE RECOMMEND** the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition, all general fixed assets should be tagged or identified as county-owned property.

**AUDITEE'S RESPONSE**

*We will ensure this is implemented by November 6, 2000.*

11.

**County Clerk's Controls and Procedures**

The County Clerk collects miscellaneous accountable fees amounting to approximately \$800 monthly. While receipt slips are not issued for some monies received, a log is maintained listing all monies collected and for what purpose. The method of payment received (cash, check, or money order) is not indicated on the receipt slips issued or on the log of receipts. To ensure receipts are accounted for properly, the method of payment should be indicated on all receipt slips and the log of receipts. The composition of the payments received should be reconciled to the composition of monies turned over to the County Treasurer.

This was noted in our prior report.

**WE RECOMMEND** the County Clerk indicate the method of payment on all receipt slips and reconcile receipts to turnovers made to the County Treasurer.

**AUDITEE'S RESPONSE**

*This will be implemented effective October 1, 2000.*

12.

**Cash Management**

The county contracts with the State Highway and Transportation Commission for bridge replacement and rehabilitation under the Highway Planning and Construction Program. The county, in most instances, pays program costs as the liability is incurred or prior to the reimbursement; however, we noted several reimbursements which were held for various time periods prior to disbursement.

Two payments totaling \$44,248 were held for more than six days before disbursement. Additionally, two other payments totaling \$14,901 were held for longer than eighty-one days.

Section 6.2.2 of the Cash Management Improvement Act Agreement between the State of Missouri and the Secretary of the Treasury - United States Department of the Treasury, states that funds shall be requested such that they are received not more than two days prior to the disbursement of those funds.

Caldwell County does not have procedures in place to track the invoices received, disbursements made, and the subsequent reimbursement billings to ensure that federal funds are disbursed timely. Non-compliance with the Cash Management Improvement Act with regard to timely disbursement of federal funds could result in future reductions of those funds.

A similar condition was noted in our prior report.

**WE RECOMMEND** the County Commission establish procedures to minimize the time elapsed between the receipt of federal funds and the disbursement of such funds.

**AUDITEE'S RESPONSE**

*We will establish procedures to ensure the timely disbursement of these funds, effective immediately.*

This report is intended for the information of the management of Caldwell County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on Prior Audit Findings

CALDWELL COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Caldwell County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1997.

Finding number 2.B. is omitted since the related follow-up appears in an earlier section of this report.

The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Budgetary Practices and Published Financial Statements

- A. Actual expenditures exceeded budgeted expenditures for several county funds.
- B. The annual published financial statements of the county did not include the financial activity of some county funds as required.

Recommendation:

- A. Keep expenditures within the budgetary limits. Extenuating circumstances should be fully documented and budgets properly revised.
- B. Ensure the published financial statements include all county funds as required by state law.

Status:

A&B. Not implemented. See MAR 1.

2. Federal Financial Assistance

- A. The county had not established cash management procedures to ensure the minimum time elapsed between receipt of federal project monies and the disbursement of such monies to contractors.

Recommendation:

- A. The County Commission should establish procedures to minimize the time elapsed between the receipt of federal monies and disbursement of such funds.

Status:

- A. Not Implemented. See MAR 12.

3. Personnel Policies and Procedures

- A. Records of vacation and sick leave earned, taken, and accumulated for employees were maintained by each individual officeholder rather than by the County Clerk. In addition, time sheets for some employees did not indicate approval by a supervisor.
- B. Review of the personnel manual disclosed that the county has no policy addressing accumulated leave balances upon termination or change in employment.

Recommendation:

- A. The County Clerk maintain centralized payroll and leave records for all county employees and ensure time sheets are approved and signed by each employee's supervisor.
- B. The County Commission expand the county's leave policy to address the issue of accumulated leave balances and enforce or amend other current personnel policies as needed.

Status:

- A. Not implemented. See MAR 4.
- B. Implemented.

4. Township Collectors' Bonds and Commissions

- A. The bonds for some township collectors were insufficient by amounts ranging from approximately \$7,000 to \$39,000.
- B. Incorrect unadjusted levies for two school districts were used in calculating ratios used to adjust school tax collections subject to Proposition C, resulting in several townships withholding excess commissions.

Recommendation:

- A. Require all township collectors to file bonds in amounts necessary for compliance with Section 65.460, RSMo 1994.

- B. Ensure future commissions are adjusted for amounts over withheld and that the proper ratios are utilized when determining amounts to be withheld from school districts' tax collections.

Status:

- A. Not implemented. See MAR 3.
- B. Not implemented. See MAR 2.

5. Ex Officio County Collector's Controls and Procedures

Monies were not always deposited intact and the change fund was not maintained at a constant amount.

Recommendation:

The Ex Officio Collector deposit all monies received intact and maintain the change fund at a constant amount.

Status:

Partially implemented. Although the Ex Officio Collector now deposits monies received intact, the change fund is not maintained at a constant amount. The Ex Officio Collector adds personal monies to ensure that the change fund amount is sufficient. Although not repeated in our current MAR, our recommendation remains as stated above.

6. County Clerk's Controls and Procedures

- A. For the 1997 tax year, some paid tax statements were not recorded on the computer system. Those errors caused the delinquent tax books to be overstated by approximately \$21,000.
- B. The method of payment received (cash, check, or money order) was not indicated on receipt slips issued.

Recommendation:

- A. Ensure paid tax statements are entered on the computer system timely and reconcile township collector settlements to the computer system monthly.
- B. Indicate the method of payment on all receipt slips and reconcile receipts to turnovers made to the County Treasurer.

Status:

- A. Not implemented. See MAR 5.
- B. Not implemented. See MAR 11.

7. Prosecuting Attorney's Controls and Procedures

- A. Checks and money orders for bad check fees made out to the Prosecuting Attorney were not always restrictively endorsed immediately upon receipt.
- B. Bad check restitutions and fees were not transmitted to the merchants or the County Treasurer on a timely basis. In addition, deposits into the Prosecuting Attorney's bank account were not made timely.

Recommendation:

- A. Ensure all checks and money orders are restrictively endorsed immediately upon receipt.
- B. Transmit bad check fees and restitutions daily or when accumulated receipts exceed \$100.

Status:

- A. Implemented.
- B. Partially implemented. While transmittals to merchants and the County Treasurer are now made on a timely basis, deposits to the bank account were not made timely. See MAR 9.

8. Public Administrator's Annual Reports

- A. Supplementary reports filed by the Public Administrator show receipts and disbursements in total, which did not agree to amounts listed in estate records of receipts and disbursements.
- B. Several instances were noted where checks were missing from the numerical sequence of check numbers listed on the annual settlements.

Recommendation:

- A. Prepare accurate and complete reports of all receipts, disbursements and account balances as required by statute.

- B. List and account for all checks issued on the annual settlements.

Status:

A&B. Implemented.

9. Health Center

- A. The health center's general fixed asset records were not maintained in a manner which identified yearly additions, deletions, and year-end balances. Periodic physical inventories were not performed.
- B. Bookkeeping services and computer consulting services had been provided by the same contractors since 1991 and 1994, respectively. No efforts had been made to obtain bids or solicit proposals from other potential providers of these services.
- C. The employee responsible for maintaining the leave records accumulated a vacation leave balance during 1997 in excess of the maximum allowed by the health center's personnel policy.
- D. Health center employee time sheets were not formally reviewed or approved by the health center administrator.
- E. Actual health center expenditures exceeded budgeted amounts during the years ended December 31, 1997 and 1996 by \$16,706 and \$6,475, respectively.

Recommendation:

- A. Maintain complete asset records that include the cost of land and buildings in a manner that beginning balances, additions, and deletions can be reconciled to year-end balances. Perform physical inventories on a periodic basis.
- B. Periodically solicit bids or proposals on all contracted services.
- C. Periodically review leave records to ensure that accumulated balances are not excessive.
- D. Require all time sheets to be reviewed and approved by the health center's administrator.
- E. Keep the expenditures within the budgetary limits. Extenuating circumstances should be fully documented and budgets properly revised.

Status:

- A. Partially implemented. Asset records still do not include enough detail to reconcile beginning balances, additions, and deletions to year-end balances, but physical inventories are now performed and documented.
  
- B-E. Implemented.

STATISTICAL SECTION

History, Organization, and  
Statistical Information

CALDWELL COUNTY, MISSOURI  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organized in 1836, the county of Caldwell was named after Captain Matthew Caldwell. Caldwell County is a township-organized, third-class county and is part of the Forty-third Judicial Circuit. The county seat is Kingston.

Caldwell County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Caldwell County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

| SOURCE                    | 1999         |            | 1998      |            |
|---------------------------|--------------|------------|-----------|------------|
|                           | AMOUNT       | % OF TOTAL | AMOUNT    | % OF TOTAL |
| Property taxes            | \$ 211,981   | 11         | 185,730   | 13         |
| Sales taxes               | 312,589      | 16         | 252,625   | 17         |
| Federal and state aid     | 1,061,460    | 54         | 1,093,979 | 46         |
| Fees, interest, and other | 368,492      | 19         | 304,757   | 24         |
| Total                     | \$ 1,954,522 | 100        | 1,837,091 | 100        |

The following chart shows how Caldwell County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

| USE                       | 1999         |            | 1998      |            |
|---------------------------|--------------|------------|-----------|------------|
|                           | AMOUNT       | % OF TOTAL | AMOUNT    | % OF TOTAL |
| General county government | \$ 547,987   | 27         | 540,087   | 27         |
| Public safety             | 290,403      | 14         | 291,379   | 14         |
| Highways and roads        | 1,200,368    | 59         | 1,179,866 | 59         |
| Total                     | \$ 2,038,758 | 100        | 2,011,332 | 100        |

In addition, Caldwell County has a Law Enforcement Sales Tax Fund, with receipts of approximately \$201,000 and \$173,000 in 1999 and 1998, respectively, for the purpose of public safety; and a Road and Bridge Sales Tax Fund, with receipts of approximately \$203,000 and \$174,000 in 1999 and 1998, respectively, for the purpose of road improvements.

The county maintains approximately 167 county bridges and 544 miles of county roads.

The county's population was 8,351 in 1970 and 8,380 in 1990. The following chart shows the county's change in assessed valuation since 1970:

|                        | Year Ended December 31, |      |       |        |        |
|------------------------|-------------------------|------|-------|--------|--------|
|                        | 1999                    | 1998 | 1985* | 1980** | 1970** |
|                        | (in millions)           |      |       |        |        |
| Real estate            | \$ 42.6                 | 34.6 | 23.1  | 19.6   | 16.4   |
| Personal property      | 17.8                    | 17.5 | 6.3   | 6.0    | 4.6    |
| Railroad and utilities | 12.3                    | 12.1 | 14.6  | 7.7    | 6.0    |
| Total                  | \$ 72.7                 | 64.2 | 44.0  | 33.3   | 27.0   |

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Caldwell County's property tax rates per \$100 of assessed valuations were as follows:

|                      | Year Ended December 31, |      |
|----------------------|-------------------------|------|
|                      | 1999                    | 1998 |
| General Revenue Fund | \$ .25                  | .25  |
| Health Center Fund   | .14                     | .15  |

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for themselves and most other local governments. Taxes collected were distributed as follows:

|                              | Year Ended February 28, |           |
|------------------------------|-------------------------|-----------|
|                              | 2000                    | 1999      |
| State of Missouri            | \$ 21,143               | 19,179    |
| General Revenue Fund         | 196,694                 | 178,940   |
| Special Road and Bridge Fund | 435,644                 | 421,117   |
| Assessment Fund              | 37,974                  | 36,880    |
| Health Center Fund           | 98,820                  | 96,271    |
| School districts             | 2,749,194               | 2,598,813 |
| Nursing home district        | 22,371                  | 21,952    |
| Ambulance districts          | 126,891                 | 121,911   |
| Fire districts               | 45,402                  | 41,055    |
| Townships                    | 66,295                  | 62,734    |
| Cities                       | 39,044                  | 51,882    |
| County Clerk                 | 2,009                   | 1,720     |
| County Employees' Retirement | 21,419                  | 16,955    |
| Commissions and fees:        |                         |           |
| General Revenue Fund         | 34,818                  | 33,343    |
| Townships                    | 31,192                  | 29,126    |
| Total                        | \$ 3,928,910            | 3,731,878 |

Percentages of current taxes collected were as follows:

|                        | Year Ended February 28, |        |
|------------------------|-------------------------|--------|
|                        | 2000                    | 1999   |
| Real estate            | 92.0 %                  | 94.3 % |
| Personal property      | 88.9                    | 83.3   |
| Railroad and utilities | 100.0                   | 99.8   |

Caldwell County also has the following sales and use taxes; rates are per \$1 of retail sales:

|                           | Rate     | Expiration Date | Required Property Tax Reduction |
|---------------------------|----------|-----------------|---------------------------------|
| General                   | \$ .0050 | None            | 50 %                            |
| Road and Bridge Sales Tax | .0050    | 2001            | None                            |
| Law Enforcement Sales Tax | .0050    | 2005            | None                            |
| Local Option              | .0150    | None            | None                            |

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

| Officeholder   | 2000   | 1999   | 1998   |
|--|--------|--------|--------|
| County-Paid Officials:   |        |        |        |
| Dale Hartley, Presiding Commissioner   | \$     | 21,430 | 19,430 |
| Donald Raymond Cox, Associate Commissioner                                     |        | 19,429 | 19,430 |
| Earl Finch, Associate Commissioner   |        | 19,429 | 19,430 |
| Shari Lee, County Clerk  |        | 29,440 | 29,440 |
| Kim Brown, Prosecuting Attorney  |        | 35,880 | 35,880 |
| Wayne Adkison, Sheriff   |        | 34,960 | 34,960 |
| Gary Brown, County Coroner   |        | 5,390  | 5,390  |
| Bonnie L. Hill, Public Administrator *   |        | 19,527 | 15,417 |
| Laurel Miller, Treasurer and Ex Officio County Collector, year ended March 31, | 29,900 | 29,440 |        |
| Robert Dean Orr, County Assessor **, year ended August 31,                     |        | 31,360 | 29,878 |
| County Surveyor ***  |        |        |        |

\* Includes fees received from probate cases.

\*\* Includes \$900 annual compensation received from the state.

\*\*\* Compensation on a fee basis.

State-Paid Officials:

|  |        |        |
|--|--------|--------|
| Beverly Sue Graham, Circuit Clerk and Ex Officio Recorder of Deeds | 44,292 | 42,183 |
| Dan Chadwick, Associate Circuit Judge                              | 87,235 | 85,158 |

A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

| Office   | Number of Employees Paid by |          |
|--|-----------------------------|----------|
|  | County                      | State    |
| Circuit Clerk and Ex Officio Recorder of Deeds * | 2                           | 1        |
| County Clerk **                                  | 3                           | 0        |
| County Coroner *                                 | 1                           | 0        |
| Prosecuting Attorney *                           | 2                           | 0        |
| Sheriff *  | 11                          | 0        |
| Treasurer and Ex Officio County Collector *      | 1                           | 0        |
| County Assessor **                               | 4                           | 0        |
| Associate Division *                             | 1                           | 1        |
| Probate Division                                 | 0                           | 1        |
| Road and Bridge *                                | 8                           | 0        |
| Health Center***                                 | 7                           | 0        |
| <b>Total</b>                                     | <b>40</b>                   | <b>3</b> |

- \* Includes one part-time employee
- \*\* Includes two part-time employees
- \*\*\* Includes three part-time employees

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Caldwell County's share of the Forty-third Judicial Circuit's expenses is 14.6 percent.

Caldwell County, in conjunction with Andrew County, Clinton County, DeKalb County, and the city of Cameron, formed the ACDD Regional Enhanced 911 System Board in November 1992 for the purpose of providing emergency telephone service. The governing body consists of two representatives from each county and one representative from the city of Cameron. Operations are financed primarily by an emergency telephone tax authorized by section 190.300, RSMo. and approved by voters in August 1992. DeKalb County currently holds the funds and maintains the accounting records for the ACCD Regional Enhanced 911 System Board.